

考試科目	中英語文能力	所別	會計學研究所	考試時間	2月27日(六) 第一節
	44311 · 44321				

PROBLEM I - Multiple Choices Set A (2 points each, 26 points in total)

- It is normally accepted that men should have less than 18% total body fat and women 23% or less. However, experts suggest that an excess is not particularly dangerous to health until an individual _____ 35% and 40% total body fat separately.
(A) achieves (B) arrives (C) accommodates (D) accumulates
- The cheapest way to provide water in the dry tropics is through small-scale projects, such as gathering rainfall in _____ and pumping it to cropland.
(A) dents (B) depressions (C) ponds (D) dimples
- Schools these days are _____ with complex questions on how to deal with cyberbullying.
(A) absconded (B) contacted (C) manipulated (D) confronted
- One of the assumptions on which Frito-Lay bases its development _____ is that consumers worldwide today are attracted by global brands.
(A) strength (B) weakness (C) strategy (D) manipulation
- The automatic _____'s downside is the wand-shaped console lever that can leave a driver restless..
(A) transmission (B) transference (C) transcript (D) transection
- Weakness and _____ are terms that are often used as if they mean the same things, but in fact they describe two different sensations.
(A) faint (B) potency (C) fatigue (D) swoon
- We should develop _____ conscience in order to build a caring world.
(A) communal (B) community (C) social (D) collective
- It is predicted that in decades machines of silicon will arise first to _____ and then exceed their human ancestors.
(A) unite (B) ally (C) league (D) rival
- There are _____ living in every habitable nook and cranny of the Earth.
(A) ova (B) viruses (C) sperms (D) bacteria
- Some people think that feeding both the jailer and the prisoner is not a sustainable or _____ policy.
(A) ludicrous (B) sensible (C) absurd (D) ridiculous
- At the present level of research spending, it is difficult to make any significant progress in the _____ of energy from the sun.
(A) Arrangement (B) stipulation (C) provision (D) condition

考 試 科 目	中 英 語 文 能 力	所 別	會 計 學 研 究 所	考 試 時 間	2 月 27 日(六) 第一節
---------	-------------	-----	-------------	---------	-----------------

12. _____ cultural differences have led to an unparalleled increase in global public relations.

- (A) Expanding (B) Shrinking (C) Increasing (D) Raising

13. A boy who was _____ in the toilet of his home in Japan for 11 days by his mother and rescued later has told police she gave him only bread for his meal since last fall.

- (A) hampered (B) obstructed (C) cramped (D) confined

PROBLEM II - 將下列英文段落翻譯成適當中文 (24 points)

According to the 2014 survey study focused on Australia's top accounting firms, fee negotiations, revenue generation and competitive activity are the three big business challenges for accounting firms in the current market conditions.

As clients continue to push price down, accounting firms have and/or are in the process of implementing systems and technologies to drive further efficiencies and reduce expenses. The need to win new business and increased competition has resulted in the entry of the Big 4 into the middle tier market and the emergence and expansion of non-traditional competitors with different business models. As the industry becomes hyper-competitive it is crucial for accounting firms to deepen their understanding of clients and the real reasons for clients' purchasing decisions.

In line with one of the key challenges facing accounting firms, clients rate price as the second most critical factor when making the final purchase decision. That said, it is of immense importance for accounting firms to invest in building client relationships and champion business development.

PROBLEM III - Multiple Choices Set B (2 points each, 20 points in total)

Architecture is the art and science of designing structures that organize and enclose space for practical and symbolic purposes. Because architecture grows out of human needs and aspirations, it clearly communicates cultural values. Of all the visual arts, architecture affects our lives most directly for it determines the character of the human environment in major ways.

Architecture is a three-dimensional form. It utilizes space, mass, texture, line, light, and color. To be architecture, a building must achieve a working harmony with a variety of elements. Humans instinctively seek structures that will shelter and enhance their way of life. It is the work of architects to create buildings that are not simply constructions but also offer inspiration and delight. Buildings contribute to human life when they provide shelter, enrich space, complement their site, suit the climate, and are economically feasible. The client who pays for the building and defines its function is an important member of the architectural team. The mediocre design of many contemporary buildings can be traced to both clients and architects.

考試科目	中英語文能力	所別	會計學研究所	考試時間	2月27日(六) 第一節
------	--------	----	--------	------	--------------

In order for the structure to achieve the size and strength necessary to meet its purpose, architecture employs methods of support that, because they are based on physical laws, have changed little since people first discovered them—even while building materials have changed dramatically. The world's architectural structures have also been devised in relation to the objective limitations of materials. Structures can be analyzed in terms of how they deal with downward forces created by gravity. They are designed to withstand the forces of compression (pushing together), tension (pulling apart), bending, or a combination of these in different parts of the structure.

Even development in architecture has been the result of major technological changes. Materials and methods of construction are integral parts of the design of architecture structures. In earlier times it was necessary to design structural systems suitable for the materials that were available, such as wood, stone, brick. Today technology has progressed to the point where it is possible to invent new building materials to suit the type of structure desired. Enormous changes in materials and techniques of construction within the last few generations have made it possible to enclose space with much greater ease and speed and with a minimum of material. Progress in this area can be measured by the difference in weight between buildings built now and those of comparable size built one hundred ago.

Modern architectural forms generally have three separate components comparable to elements of the human body; a supporting skeleton or frame, an outer skin enclosing the interior spaces, equipment, similar to the body's vital organs and systems. The equipment includes plumbing, electrical wiring, hot water, and air-conditioning. Of course in early architecture—such as igloos and adobe structures—there was no such equipment, and the skeleton and skin were often one.

Much of the world's great architecture has been constructed of stone because of its beauty, permanence, and availability. In the past, whole cities grew from the arduous task of cutting and piling stone upon. Some of the world's finest stone architecture can be seen in the ruins of the ancient Inca city of Machu Picchu high in the eastern Andes Mountains of Peru. The doorways and windows are made possible by placing over the open spaces thick stone beams that support the weight from above. A structural invention had to be made before the physical limitations of stone could be overcome and new architectural forms could be created. That invention was the arch, a curved structure originally made of separate stone or brick segments. The arch was used by the early cultures of the Mediterranean area chiefly for underground drains, but it was the Romans who first developed and used the arch extensively in aboveground structures. Roman builders perfected the semicircular arch made of separate blocks of stone. As a method of spanning space, the arch can support greater weight than a horizontal beam. It works in compression to divert the weight above it out to the sides, where the weight is borne by the vertical elements on either side of the arch. The arch is among the many important structural breakthroughs that have characterized architecture throughout the centuries.

考試科目	中英語文能力	所別	會計學研究所	考試時間	2月27日(六) 第一節
<p>1. According to paragraph 1, all of the following statements about architecture are true EXCEPT:</p> <ul style="list-style-type: none">a. Architecture is visual art.b. Architecture reflects the cultural values of its creators.c. Architecture has both artistic and scientific dimensions.d. Architecture has an indirect effect on life. <p>2. Which of the sentences below best expresses the essential information in the first sentence of paragraph 3?</p> <ul style="list-style-type: none">a. Unchanging physical laws have limited the size and strength of buildings that can be made with materials discovered long ago.b. Building materials have changed in order to increase architectural size and strength, but physical laws of structure have not changed.c. When people first started to build, the structural methods used to provide strength and size were inadequate because they were not based on physical laws.d. Unlike building materials, the methods of support used in architecture have not changed over time because they are based on physical laws. <p>3. The word “devised” in the passage is closest in meaning to</p> <ul style="list-style-type: none">a. Combinedb. Createdc. Introducedd. Suggested <p>4. The word “integral” is closest in meaning to</p> <ul style="list-style-type: none">a. Essentialb. Variablec. Practicald. Independent <p>5. According to paragraph 4, which of the following is true about materials used in the construction of buildings?</p> <ul style="list-style-type: none">a. Because new building materials are hard to find, construction techniques have changed very little from past generations.b. The availability of suitable building materials no longer limits the types of structures that may be built.c. The primary building materials that are available today are wood, stone, and brick.d. Architects in earlier times did not have enough building materials to enclose large spaces.					

考試科目	中英語文能力	所別	會計學研究所	考試時間	2月27日(六) 第一節
<p>6. In paragraph 4, what does the author imply about modern buildings?</p> <ol style="list-style-type: none"> They occupy much less space than buildings constructed one hundred years ago. They are not very different from the building of a few generations ago. The weigh less in relation to their size than buildings constructed one hundred years ago. They take a long time to build as a result of their complex construction methods. <p>7. Which of the following correctly characterizes the relationship between the human body and architecture that is described in paragraph5?</p> <ol style="list-style-type: none"> Complex equipment inside buildings is the one element in modern architecture that resembles a component of the human body. The components in early buildings were similar to three particular elements of the human body. Modern buildings have components that are as likely to change as the human body is. In general, modern buildings more closely resemble the human body than earlier buildings do. <p>8. The word “arduous” in the passage is closest in meaning to</p> <ol style="list-style-type: none"> Difficult Necessary Skilled Shared <p>9. Why does the author include a description of how the “doorways and windows” of Machu Picchu were constructed?</p> <ol style="list-style-type: none"> To indicate that the combined skeletons and skins of the stone buildings of Machu Picchu were similar to igloos and adobe structures To indicate the different kinds of stones that had to be cut to build Machu Picchu To provide an illustration of the kind of construction that was required before arches were invented To explain how ancient builders reduced the amount of time necessary to construct buildings from stone. <p>10. According to paragraph 6, which of the following statements is true of the arch?</p> <ol style="list-style-type: none"> The Romans were the first people to use the stone arch. The invention of the arch allowed new architectural forms to be developed. The arch worked by distributing the structural of a building toward the center of the arch. The Romans followed earlier practices in their use of arches. 					

考試科目	中英語文能力	所別	會計學研究所	考試時間	2月27日(六) 第一節
<p>PROBLEM IV - 英文寫作 A (15 分)</p> <p>Do you agree or disagree with the following statement?</p> <p><i>“Technical change is increasingly taking the form of capital that effectively substitutes for labour.”</i></p> <p>Use specific reasons and examples to support your answers.</p> <p>PROBLEM V - 英文寫作 B (15 分)</p> <p>請將以下內容翻譯為英文：</p> <p>本公司環保政策目標為「致力達成環境永續發展，成為世界級之環保標竿企業」，同時以「遵守法規承諾、強化資源利用及污染預防、管控環境風險、深植環境保護文化、建構綠色供應鏈、善盡企業社會責任」等做為達成目標之策略。</p> <p>本公司關注全球環境保護趨勢，視其為自身的責任。因此，除了完全遵守營運據點所在地的環保法規外，更關注全球環境議題的最新發展，並率先採取各種對環境友善的行動，也積極領導與協助供應商建立綠色管理系統，提升環保績效。同時，公司不吝於與半導體及其他產業、學界分享本身的環境保護專業知識，並對政府提出建言，期能共同面對各種新的挑戰。</p> <p>本公司長期參與政府制訂環境保護法規與專案並提出建言；藉由參與環境永續相關的活動與透過設置於公司網站的信箱雙向溝通，了解利害關係人如學術界、客戶、永續性評比機構、環保團體等所關注的環保議題。本公司歸納出 2014 年利害關係人最關注的環保議題為：全球氣候變遷之因應、水資源管理及污染預防等。</p>					
備註	<p>一、作答於試題上者，不予計分。</p> <p>二、試題請隨卷繳交。</p>				